

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Judson-San Pierre Sch Corp (7515)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	
Student Academic Achievement									
	11050 Regular Programs; Full Day Kindergarten		\$0	\$243,871	\$238,744	\$285,988	n/a	17%	20%
	11100 Regular Programs; Elementary	\$1,771,037	\$1,590,453	\$1,419,259	\$1,792,583	1%	13%	26%	
	11200 Regular Programs; Middle/Junior High	\$737,389	\$841,658	\$886,751	\$1,090,261	48%	30%	23%	
	11300 Regular Programs; High School	\$979,495	\$962,967	\$1,032,092	\$1,248,050	27%	30%	21%	
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$2,695	\$10,547	\$23,671	n/a	> 500%	124%	
	11410 Vocational Education; Agriculture A	\$40,149	\$113,110	\$114,784	\$129,282	222%	14%	13%	
	11450 Vocational Education; Consumer and Homemaking	\$71,976	\$93,544	\$89,254	\$39,134	-46%	-58%	-56%	
	11460 Vocational Education; Occupational Home Economics	\$48,419	\$0	\$0	\$0	-100%	n/a	n/a	
	11480 Vocational Education; Industrial Education A	\$95,348	\$93,412	\$86,380	\$101,509	6%	9%	18%	
	11490 Vocational Education; Industrial Education B	\$46,031	\$33,838	\$0	\$0	-100%	-100%	n/a	
	11520 Vocational Education; Area School Participation	\$17,700	\$92,545	\$85,226	\$29,027	64%	-69%	-66%	
	11590 Other Vocational Education Programs	\$8,691	\$10,538	\$2,527	\$14,636	68%	39%	479%	
	11920 Other Regular Programs; Project 4R	\$1,444	\$0	\$0	\$0	-100%	n/a	n/a	
	12100 2007 Account Code - Gifted and Talented	\$32,501	\$10,595	\$9,943	\$3,006	-91%	-72%	-70%	
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$11,111	n/a	n/a	n/a	
	12350 Physical Impairment; Homebound	\$4,765	\$2,346	\$2,157	\$311	-93%	-87%	-86%	
	12520 Culturally Different; Compensatory	\$41,505	\$4,620	\$4,731	\$7,684	-81%	66%	62%	
	12710 Equal Opportunity At Risk	\$151,777	\$155,130	\$156,219	\$172,249	13%	11%	10%	
	12900 Other Special Programs	\$172,462	\$165,554	\$154,345	\$25,129	-85%	-85%	-84%	
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$921	\$7,010	\$4,945	\$7,131	> 500%	2%	44%	
	14100 Summer School Programs; Elementary	\$7,699	\$3,960	\$5,478	\$4,254	-45%	7%	-22%	
	14200 Summer School Programs; Middle/Junior High School	\$0	\$3,275	\$3,364	\$2,111	n/a	-36%	-37%	
	14300 Summer School Programs; High School	\$29,971	\$25,878	\$23,472	\$20,992	-30%	-19%	-11%	
	16100 Remediation Testing	\$36,563	\$49,231	\$46,962	\$46,794	28%	-5%	0%	
	16200 Preventive Remediation	\$10,923	\$16,626	\$16,419	\$15,075	38%	-9%	-8%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$577	\$0	\$0	\$0	-100%	n/a	n/a	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$11,622	\$5,415	\$49,056	\$21,230	83%	292%	-57%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$670,110	\$930,101	\$866,236	\$884,468	32%	-5%	2%	
	22220 Library/Media Services; School Library	\$167,274	\$171,131	\$131,089	\$136,226	-19%	-20%	4%	
	22230 Library/Media Services; Audiovisual	\$6,031	\$5,902	\$2,882	\$4,442	-26%	-25%	54%	
	24100 Office of The Principal	\$331,619	\$418,078	\$389,561	\$491,901	48%	18%	26%	
	26497 2007 Account Code - Teachers Retirement Fund	\$140,451	\$293,426	\$265,948	\$191,166	36%	-35%	-28%	
Student Academic Achievement Total		\$5,634,448	\$6,346,910	\$6,098,370	\$6,799,420	21%	7%	11%	
Student Instructional Support									
	21110 Attendance and Social Work Services; Service Area Direction	\$3,249	\$0	\$0	\$0	-100%	n/a	n/a	
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$45	n/a	n/a	n/a	
	21220 Guidance Services; Counseling Services	\$54,982	\$115,533	\$115,006	\$130,423	137%	13%	13%	
	21340 Health Services; Nurse Services	\$18,971	\$31,127	\$31,269	\$39,335	107%	26%	26%	
	21990 Other Support Services, Students; Other Student Services	\$0	\$160	\$91	\$78	n/a	-51%	-14%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$364,128	\$238,033	\$221,114	\$251,165	-31%	6%	14%	
	22130 Improvement of Instruction; Instructional Staff Training	\$85	\$39,656	\$32,166	\$19,906	> 500%	-50%	-38%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$2,029	\$2,825	\$816	n/a	-60%	-71%	
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$159,101	n/a	n/a	n/a	
	23110 Board of Education; Service Area Direction	\$12,970	\$11,368	\$11,453	\$12,836	-1%	13%	12%	
	23210 Executive Administration; Office of The Superintendent	\$160,990	\$227,149	\$148,211	\$95,910	-40%	-58%	-35%	
	23220 Executive Administration; Community Relations	\$3,486	\$5,130	\$5,304	\$4,842	39%	-6%	-9%	
	24900 Other Support Services, School Administration	\$1,000	\$3,795	\$4,304	\$3,540	254%	-7%	-18%	
	25750 Personnel Services; Health Services	\$400	\$521	\$397	\$752	88%	44%	89%	
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$141,466	\$175,910	\$125,287	n/a	-11%	-29%	
Student Instructional Support Total		\$620,262	\$815,966	\$748,049	\$844,036	36%	3%	13%	
Overhead and Operational									
	23150 Board of Education; Legal Services	\$10,611	\$12,300	\$12,842	\$15,518	46%	26%	21%	
	23160 Board of Education; Promotion Expenses	\$2,972	\$2,020	\$2,380	\$1,333	-55%	-34%	-44%	
	23230 Executive Administration; Staff Relations and Negotiations	\$1,710	\$1,391	\$0	\$0	-100%	-100%	n/a	

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$34,681	n/a	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$13,157	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$28,134	\$47,555	\$49,420	\$18,090	-36%	-62%	-63%
	25191 Other Fiscal Services; Refund of Revenue	\$246	\$0	\$0	\$0	-100%	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$216	\$747	\$712	\$797	269%	7%	12%
	25920 Ditch Assessments	\$205	\$101	\$156	\$0	-100%	-100%	-100%
	25940 Settlements	\$338	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$114,592	\$98,569	-\$14,709	n/a	-113%	-115%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$743,730	\$965,261	\$901,583	\$822,879	11%	-15%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,614	\$4,820	\$6,495	\$12,114	83%	151%	87%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$247,614	\$343,012	\$453,139	\$360,825	46%	5%	-20%
	26499 2007 Account Code - Other	\$0	\$144,839	\$106,120	\$55,362	n/a	-62%	-48%
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,651	\$106,766	\$107,297	\$79,775	64%	-25%	-26%
	27010 Student Transportation; Service Area Direction	\$92,542	\$108	\$10,737	\$66,667	-28%	> 500%	> 500%
	27100 Student Transportation; Vehicle Operation	\$217,141	\$221,847	\$242,321	\$296,987	37%	34%	23%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$13,787	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$153,621	\$91,983	\$92,808	\$220,702	44%	140%	138%
	27400 Student Transportation; Purchase of School Buses	\$0	\$157,759	\$170,280	\$71,394	n/a	-55%	-58%
	27500 Student Transportation; Insurance on Buses	\$0	\$30,381	\$28,935	\$21,288	n/a	-30%	-26%
	27900 Student Transportation; Other Student Transportation Services	\$114,678	\$680	\$7,737	\$26,024	-77%	> 500%	236%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$18,270	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$151,599	\$161,758	\$164,179	\$157,611	4%	-3%	-4%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$264,383	\$289,454	\$260,984	n/a	-1%	-10%
	33400 Athletic Coaches	\$132,499	\$160,440	\$262,192	\$265,042	100%	65%	1%
	33990 Other Community Services; Other	\$25,955	\$3,067	\$2,296	\$9,464	-64%	209%	312%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$35,143	\$36,642	\$35,540	n/a	1%	-3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$43,756	\$38,435	\$48,470	\$60,192	38%	57%	24%
Overhead and Operational Total		\$2,022,832	\$2,909,387	\$3,094,765	\$2,923,775	45%	0%	-6%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$129,434	\$91,104	\$43,650	\$3,170	-98%	-97%	-93%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$4,659	\$0	n/a	n/a	-100%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$33,999	\$120,948	n/a	n/a	256%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$169,971	\$169,971	\$84,986	n/a	-50%	-50%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,816	\$10,470	\$20,915	n/a	> 500%	100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$172,489	\$37,618	\$9,924	\$45,935	-73%	22%	363%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$25,237	n/a	n/a	n/a
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$11,126	\$14,316	\$0	n/a	-100%	-100%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$10,000	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,244,037	\$1,074,999	\$1,385,935	\$1,271,124	2%	18%	-8%
Nonoperational Total		\$1,545,960	\$1,386,634	\$1,672,924	\$1,582,314	2%	14%	-5%
prorated								
	26491 2007 Account Code - PERF	\$72,289	\$131,005	\$92,829	\$49,340	-32%	-62%	-47%
	26492 2007 Account Code - Social Security	\$406,847	\$476,579	\$473,061	\$234,096	-42%	-51%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$21,439	\$37,213	\$23,677	\$23,731	11%	-36%	0%
	26494 2007 Account Code - Group Insurance	\$249,950	\$867,588	\$841,893	\$392,084	57%	-55%	-53%
	26496 2007 Account Code - Unemployment Compensation	\$9,290	\$9,296	\$1,341	\$2,711	-71%	-71%	102%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$25,305	\$32,990	\$20,680	\$12,380	-51%	-62%	-40%
prorated Total		\$785,120	\$1,554,670	\$1,453,481	\$714,342	-9%	-54%	-51%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,245,314	\$7,510,260	\$7,180,707	\$7,331,509	17%	-2%	2%	58.9%	57.7%	55.0%	57.0%

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1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase				
Student Instructional Support	\$653,276	\$965,256	\$872,818	\$903,960	38%	-6%	4%	6.2%	7.4%	6.7%	7.0%
Overhead and Operational	\$2,164,072	\$3,151,416	\$3,341,141	\$3,046,104	41%	-3%	-9%	20.4%	24.2%	25.6%	23.7%
Nonoperational	\$1,545,960	\$1,386,634	\$1,672,924	\$1,582,314	2%	14%	-5%	14.6%	10.7%	12.8%	12.3%
Grand Total	\$10,608,621	\$13,013,566	\$13,067,589	\$12,863,887	21%	-1%	-2%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.0%	65.1%	61.6%	64.0%